



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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Thiruvananthapuram,
Saturday

2025 ഫെബ്രുവരി 15
15th February 2025

1200 കുംഭം 3
3rd Kumbham 1200

1946 മാഘം 26
26th Magha 1946

നമ്പർ
No.

568

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.25/2025/TD.

Dated, Thiruvananthapuram, 15th February, 2025

3rd Kumbham, 1200.

S. R. O. No. 169/2025

In exercise of the powers conferred by sub-section (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on being satisfied that it is necessary in the public



interest so to do, on the recommendations of the Council, hereby make the following further amendments in the notification issued under G.O. (P) No.73/2017/TAXES. dated 30th June, 2017 and published as S.R.O. No.371/2017 in the Kerala Gazette Extraordinary No.1361 dated 30th June, 2017, namely:-

AMENDMENT

(i) In the said notification, in the table, -

(A) against serial number 25A, in column (3), for the words “transmission and distribution” wherever occurring, the words “transmission or distribution” shall be substituted;

(B) after serial number 36A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|------|--|---|-----|------|
| “36B | Heading 9971 or Heading 9991 | Services of insurance provided by the Motor Vehicle Accident Fund, constituted under section 164B of the Motor Vehicles Act, 1988 (59 of 1988), against contributions made by insurers out of the premiums collected for third party insurance of motor vehicles. | Nil | Nil” |

(C) against serial number 69, in the entry in column (3), after item (e), the following item shall be inserted, namely :-

“f. a training partner approved by the National Skill Development Corporation,”

(ii) in paragraph 2 of the said notification, -

(A) item (w) shall be omitted with effect from the 1st day of April, 2025;

(B) after item (zj), the following item shall be inserted, namely: -

“(zja) “insurer” has the same meaning as assigned to it in sub-section (9) of section 2 of the Insurance Act, 1938 (4 of 1938) .”.



2. This notification shall be deemed to have come into force with effect from the 16th day of January, 2025.

By order of the Governor,
Dr. A. JAYATHILAK,
Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

The Government of Kerala, on the recommendations of the GST Council has decided to bring amendments in the principal notification issued under G.O. (P) No.73/2017/TAXES. dated 30th June, 2017 and published as S.R.O. No.371/2017 in the Kerala Gazette Extraordinary No.1361 dated 30th June, 2017.

The notification is intended to achieve the above object.

